

TC40EZ1
10-6-98

FORM

40EZ

W M

Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		<div>▲ IMPORTANT! ▲</div> <i>You must enter your SSN(s) above.</i>
	City, State and Zip Code	<input type="checkbox"/> Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it. (See instructions, page 3)	

I want \$1 of my income tax to go to the Idaho Election Campaign Fund. (\$2 on joint return)

		American Heritage	Democratic	Libertarian	Natural Law	Reform	Republican	No Specific Party
1. Yourself	1	<input type="checkbox"/>	2	<input type="checkbox"/>	4	<input type="checkbox"/>	6	<input type="checkbox"/>
2. Spouse		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>

Note: You }
MUST check }
Yes or No }

3. Total wages, salaries and tips. Attach Form(s) W-2.	3.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4. Taxable interest income of \$400 or less. If the total is over \$400, you cannot use this form.	4.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5. Unemployment compensation	5.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6. Adjusted gross income. Add lines 3, 4 and 5.	6.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7. Can your parents (or someone else) claim you on their return? See back. <input type="checkbox"/> Yes. Do worksheet on back. <input type="checkbox"/> No. If single , enter 6,950. If married , enter 12,500.	7.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8. Taxable income. Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero.	8.	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Figure your tax

9. Tax. Enter the tax from the Tax Tables. See instructions, page 24.	9.				
		<div style="border: 1px solid black; width: 30px; height: 30px;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px;"></div>	<div style="border: 1px solid black; width: 30px; height: 30px;"></div>
10. Sales/Use tax due. See back.	10.				
11. Permanent building fund. See back.					
Check if you are receiving Idaho public assistance payments.		<div style="border: 1px solid black; width: 30px; height: 30px;"></div>			
	11.				

**Attach
W-2 form(s)
here**

12. Write the amount you wish to donate in the appropriate box and enter the total of your donations on line 12. **See back.**

Drug Enforcement Fund	Children's Trust Fund Child Abuse Prevention	Nongame Wildlife Conservation Fund
<input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> . 00
U.S. Olympic Fund	Alzheimer's Disease Services Fund	Agriculture in the Classroom Fund
<input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> . 00
	Community Forestry Trust Account	
	<input type="text"/> <input type="text"/> <input type="text"/> . 00	

12. , . **00**

Figure your credits

13. Tax and donations. Add lines 9, 10, 11 and 12.	13.								
14. Grocery credit. If single and line 6 is 6,950 or more, enter \$15. If married and line 6 is 12,500 or more, enter \$30.	14.								
15. Idaho income tax withheld. Attach Form(s) W-2.	15.								
16. Add lines 14 and 15.	16.								

**Tax Due
or
Refund**

17. TAX DUE. If line 13 is more than line 16, subtract line 16 from line 13.	17.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
18. Penalty • _____ Interest from due date • _____ Enter total.	18.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
19. Total Due. Add lines 17 and 18. Make check or money order payable to the Idaho State Tax Commission.		
20. REFUND. If line 16 is more than line 13, subtract line 13 from line 16.	20.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 0 0

**Sign
Here**

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.			
Your signature •	Date	Paid preparer's signature •	Preparer's EIN or SSN
Spouse's signature (if a joint return, BOTH MUST SIGN) •	Daytime phone	Address and phone number	

Instructions for Idaho Form 40EZ

TC40EZ1-2
10-6-98

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 8 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less.

Instructions are for lines not fully explained on the front of the form.

1. Idaho Election Campaign Fund: See instructions, page 4.

7. **If you answered "yes,"** complete this worksheet:

A. Enter the amount from line 3 on the front.	A	_____
B. Add.	B	_____ 250
C. Add lines A and B. Enter total here.	C	_____
D. Minimum standard deduction.	D	_____ 700
E. Enter the larger of line C or line D here.	E	_____
F. Maximum standard deduction. If single, enter 4,250; if married, enter 7,100.	F	_____
G. Enter the smaller of line E or line F here.	G	_____
H. Exemption amount. • If single, enter 0. • If married and both you and your spouse can be claimed as dependents, enter 0. • If married and only one of you can be claimed as a dependent, enter 2,700.	H	_____
I. Add lines G and H. Enter the total here and on line 7 on the front.	I	_____

If you answered "No" on line 7 because no one can claim you (or your spouse, if married) as a dependent, enter on line 7 the amount shown below that applies to you.

- Single, enter 6,950. This is the total of your standard deduction (4,250) and personal exemption (2,700).
- Married, enter 12,500. This is the total of your standard deduction (7,100), exemption for yourself (2,700) and exemption for your spouse (2,700).

10. If you made any purchases during the year and sales tax was not charged, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, book and record clubs, purchases in a state where no sales tax is charged, etc. Multiply the total amount spent on such purchases by 5% (.05).

11. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return.

If you answered "Yes" on line 7, you must pay the \$10 permanent building fund tax if you are:

- Single, lines 4 and 5 are \$0, and line 6 is \$4,250 or more
- Married, lines 4 and 5 are \$0, and line 6 is \$3,550 or more
- Single or married, line 4 or 5 is \$1 or more, and line 6 is \$700 or more

If you answered "No" on line 7, you must pay the \$10 permanent building fund tax if you are:

- Single, and line 6 is \$6,950 or more
- Married, and line 6 is \$12,500 or more

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 1998, draw a line through the 10.00 and check the box, if applicable.

12. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on pages 8 and 9 of the instructions. The U.S. Olympic fund has a maximum allowable donation of \$5 (\$10 if married).

14. If line 6 is 6,950 (12,500 if married) or more and no one else can claim you on their return, you are entitled to a \$15 (\$30 if married) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.

18. **Penalty:** If you file your return late or the tax due is not paid, a 5% penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10. **Interest:** Interest applies on delinquent tax at the rate of 7% per year (rate effective 1/1/99 - 12/31/99) from the original due date until paid.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056